BC Assessment

We Value BC

2012–2014 SERVICE PLAN

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MESSAGE FROM THE BOARD CHAIR TO THE MINISTER RESPONSIBLE

The *2012–2014 Service Plan* is an important instrument for BC Assessment as it articulates our commitments to the people we serve, the people of B.C. The service plan establishes the strategic framework for our activities and provides the foundation for future performance measurement while allowing us to be more open and accessible to the people we serve.

The Honourable Ida Chong
Minister of Community,
Sport and Cultural Development
Government of British Columbia

Dear Minister,

In many ways, 2012–2013 is a period of transition for the Board of BC Assessment. Several long-serving Directors have retired and we are transitioning or integrating new Board members. These changes present their own challenges, but also give the Board a unique opportunity to reinvigorate its commitment to leading BC Assessment through setting a clear governance framework and strategic direction. We will review our governance framework and strengthen the alignment between strategic planning, risk oversight and performance management, to ensure that the organization is best positioned to carry out its mandate and to support the government's key priorities over the coming years.

We face the challenge of an increasing workload and limited resources. From the 2011 Assessment Roll to the 2012 Assessment Roll, the number of properties in the province increased by more than 14,000. We also face the challenge of ensuring the accuracy and currency of all inventory on the assessment roll. BC Assessment is committed to ensuring that we do not compromise the quality of the service we provide and to being *reliable, accessible, uniform and respectful.* To meet these challenges, we are working hard to find efficiencies to absorb the annual growth in folios and are seeking out cost-sharing opportunities with stakeholders and government agencies – for example, through data-sharing initiatives. In the coming year, we aim to expand the Desktop Review program, which allows BC Assessment to update inventory using aerial and street-front photos.

BC Assessment is a knowledge-based organization; it is our people who support our success. One of our strategic goals is to have a skilled and inspired workforce committed to our vision. In 2012, we will develop a comprehensive, organization-wide, long-term People Strategy aimed at attracting, retaining and developing highly skilled and engaged people. This strategy should ensure that we continue to deliver and improve on the standards of service we provide to our customers.

The B.C. government is undertaking a number of important initiatives such as a commitment to open government, public engagement opportunities, the establishment of the Office of the Auditor General for Local Government and the Crown Corporation Review. BC Assessment will actively contribute to the success of these initiatives.

We look forward to a successful year supporting British Columbians.

Sincerely,

Judy Rogers
Chair, Board Of Directors

BC Assessment's *2012–2014 Service Plan* was prepared under the Board's direction in accordance with the *Budget Transparency and Accountability Act* and the BC Reporting Principles. The service plan is consistent with the B.C. government's strategic priorities and fiscal plan.

All significant assumptions, policy decisions, events and identified risks as of January 20, 2012, have been considered in preparing the service plan. The performance measures presented are consistent with BC Assessment's mandate and goals, and focus on aspects critical to the organization's performance. The targets in the service plan have been determined from an assessment of BC Assessment's operating environment, forecast conditions, identified risks and past performance. The Board of Directors is accountable for the contents of the service plan, including selection of the performance measures and targets.

Becky and Miko, Appraisers, Peter, Infrastructure Services Coordinator, Amanda, Appraiser

BC Assessment is a provincial Crown corporation with the legislated mandate to establish and maintain assessments that are uniform in the whole of British Columbia, in accordance with the *Assessment Act*. While BC Assessment has no direct role in property taxation, property assessments form the basis of distributing property tax for the taxing authorities that include 169 municipalities, 28 regional districts, 221 improvement districts and 60 First Nations.

BC Assessment plays an integral and impartial role in the property taxation system by producing an accurate and uniform assessment roll each year. The assessment roll provides the foundation for a stable tax base for the taxing authorities. In 2011, more than $6 billion in general property tax revenue was generated. This funding allows communities to sustain the community services, transportation and utility infrastructure, schools, police and fire services, parks, and recreational and cultural services that provide broad public benefits to British Columbians.

History

Prior to the formation of BC Assessment, local governments depended on their own separate assessment organizations. Assessment criteria and valuation methods varied, and assessments were frequently challenged and often difficult to defend. By 1973, with 140 independent assessment organizations in B.C., the situation had grown into a serious provincial crisis of trust. Alarmed with the rising incidence of equity grievances, and pressured by property owners and the public sector, the provincial government created the BC Assessment Authority. Six months later, the Authority created B.C.'s first impartial and independent assessment roll. When established in 1974, BC Assessment had 879,125 folios on the assessment roll, with a value of $42.2 billion, and was supported by 704 staff. In 2011, approximately 650 full-time staff managed a portfolio that had more than doubled to 1.9 million folios, with a value of over $1.1 trillion.

For more information, see BC Assessment's history.

Strategic Direction

The strategic direction was developed by the Board of Directors and Executive Management Team based on information gathered from all levels of BC Assessment staff. The vision, mission and values are integral to our day-to-day work. They guide how we interact with our fellow employees, the provincial government and other stakeholders by providing the common ground on which to build and achieve our goals. Our customer service commitment is a key part of BC Assessment's promise to our customers, and reflects what our customers have told us they value most in service excellence.

VISION

We are trusted to value B.C.

MISSION

To create uniform assessments which are relied upon to build sustainable communities throughout B.C.

VALUES

Integrity: We act in an ethical manner and we honour our commitments.

Transparency: We are fair and open in how we conduct our business.

Impartiality: We are objective and unbiased. We do our work and make our decisions without favour or prejudice.

Innovation: We provide creative business solutions and support a culture of continuous improvement.

CUSTOMER SERVICE COMMITMENT

Reliable: We offer accurate products and services.

Accessible: We provide timely access to staff and information.

Uniform: We are consistent and fair in the way we treat you.

Respectful: We maintain positive relationships both internally and externally.

Core Products and Services

The provision of an annual assessment roll is central to BC Assessment's work (*Table 1*). The assessment roll contains the legal description, ownership information, assessed value, use classification, tax exemption status and other details for every property in British Columbia. Each year, BC Assessment determines the market value of properties as of July 1. On December 31, an annual assessment roll is provided to each taxing jurisdiction. For the 2012 roll, BC Assessment is sending a total of 2,084,310 assessment notices to British Columbia property owners, an increase of 0.87% from the 2011 total of 2,066,261.

For more information on property classifications and the appraisal process, please see BC Assessment's fact sheets.

Ensuring Fair and Accurate Assessments

BC Assessment must deliver property assessments that are fair and accurate. Property owners have access to a range of options to ensure the accuracy and impartiality of their assessment. Local BC Assessment appraisers can often resolve issues with a property owner early in the year, following delivery of assessment notices. In cases where informal resolution is not possible, the matter can be forwarded by January 31 to a local Property Assessment Review Panel (PARP), held from February to mid-March. Prior to April 30, property owners may appeal panel decisions to the Property Assessment Appeal Board (PAAB), which is independent from the PARP process, the provincial government and BC Assessment. PAAB decisions may be further appealed to higher courts based only on points of law.

For more information on appeal processes and timelines, please visit the B.C. government Property Assessment Review Panel and Property Assessment Appeal Board websites.

TABLE 1: BC ASSESSMENT'S CORE PRODUCTS

PRODUCT	DETAIL
Assessment Roll	**Completed Roll** – Annual assessment roll completed, approved by regional assessors by December 31, and used by taxing authorities to calculate taxation in the following year.
	Revised Roll – Includes amendments made by a Property Assessment Review Panel (PARP) during February and March.
	Supplementary Roll – Contains changes and corrections, including decisions from the Property Assessment Appeal Board (PAAB). Supplementary rolls are issued between April and December.
	Grant Roll – Contains the assessed value of properties that are exempt from property taxation, such as government properties, schools and hospitals. A total of 10 grant rolls (e.g. BC Hydro, BC Transmission Corporation, BC Rail) are issued by March 31. The roll that values these exempt properties serves as the foundation for payments in lieu of property taxes.
First Nations Assessment Roll	BC Assessment completes an assessment roll for 60 First Nations that have authority to establish independent real property taxation systems.
Assessment Notice	An assessment notice details the assessed value of the land and any improvements on the property. Assessment notices are mailed to every person designated on the assessment roll to receive one.
Statutory Report	A statutory report gives value summaries for specific taxation purposes, such as funding for school districts, regional districts, local areas, and hospital and transit services.

Rebecca, Appraiser; Jenna, Business Analyst

Customers, Partners and Stakeholders

Taxing authorities are one of our principal customer groups, and they include local, provincial (B.C.) and federal governments. We also provide assessment services to 60 First Nations that have taxing authority. Other key customer groups include residential homeowners, non-residential businesses and government property owners (*Table 2*). Customers can access our products and services through a range of service channels, including assistance at one of our 16 local area offices in person, by phone or online.

BC Assessment works closely with our Shareholder (the provincial government) to assist in the development of assessment policy and to ensure that the government is aware of emerging issues. Local government taxing jurisdictions are among our primary stakeholders, and are represented by organizations such as the Union of British Columbia Municipalities, the Local Government Management Association, the Municipal Information Systems Association, the First Nations Tax Commission, and the Government Finance Officers Association of British Columbia. BC Assessment has enhanced consultation with taxing jurisdictions through the establishment of a Taxing Jurisdiction Advisory Committee.

BC Assessment also consults with a variety of property owner groups. We work directly with a number of partner organizations such as the Appraisal Institute of Canada, the Real Estate Institute of BC, the Sauder School of Business, the University of British Columbia, the Integrated Cadastral Information Society (ICIS) and the International Association of Assessing Officers (IAAO) to continually improve the assessment system in B.C.

BC Assessment has evolved the use of its geographic information system and mapping technologies to enhance business performance. We have achieved complete electronic assessment-mapping coverage of the province, improving the consistency and uniformity of our valuation processes. Through ICIS, BC Assessment has contributed to building strong partnerships with local governments and utilities to establish a base cadastre (mapping fabric) for the province that a variety of organizations use in their operations. With the emerging use of a wider range of geospatial technologies, BC Assessment, along with ICIS, is poised to play a leadership role in the evolution of partnerships to support broader application of geospatial technologies and imagery for greater public benefit.

TABLE 2: BC ASSESSMENT'S CUSTOMERS

Residential Folios 338,441 rural 1,386,666 urban	**Local Government** 169 municipalities 28 regional districts 221 improvement districts
Non-Residential Folios 166,449 market 27,449 non-market	**First Nations** 60 First Nations

Organizational Structure

BC Assessment currently employs approximately 650 full-time staff in the head office and the 16 area offices throughout the province. The primary points of customer service are the area offices, which are geographically dispersed across B.C. *Figure 1* summarizes our governance and organizational structure, including roles and responsibilities. Additional information on the location of our assessment regions and area offices can be found online.

FIGURE 1: BC ASSESSMENT'S GOVERNANCE AND ORGANIZATIONAL STRUCTURE

PROVINCE OF BRITISH COLUMBIA

BOARD OF DIRECTORS

PRESIDENT AND CEO

EXECUTIVE MANAGEMENT TEAM

DIVISIONS

OFFICE OF THE PRESIDENT AND CEO

- Board liaison
- Stakeholder relationships management
- Issues management
- Corporate communications
- Performance management
- Risk management
- Strategic and business planning
- Business continuity planning

FIELD OPERATIONS

- Responsible for the creation of the annual assessment roll, and support of the review and appeal processes
- Administered by two separate field divisions with combined responsibility for 10 assessment regions
- Currently responsible for 1.9 million folios with an assessed value of $1.1 trillion

HUMAN RESOURCES

Ensures that our people practices enable us to attract, retain, develop and engage the best people for our business

BUSINESS AND CUSTOMER SERVICES

- Delivers assessment rolls and notices
- Develops business relationships
- Manages evolution of business systems
- Manages Information and Communications Technology (ICT) infrastructure operations
- Develops and supports software applications, database and management information reporting services

POLICY AND LEGAL SERVICES

- Serves as first point of contact for field staff seeking assistance on assessment or valuation issues
- Provides legal analysis and opinions, policy support and intergovernmental relations
- Leads quality assurance and business process improvements

FINANCE

Provides leadership, expertise and best practices in the areas of:

- Financial planning, policy and operations
- Regulatory and management reporting
- Business and financial analysis
- Facilities and fleet management
- Internal audit
- Climate action

Board of Directors

The Board of Directors occupies a central role in the governance of BC Assessment. The Board has the general duty to guide the strategic direction of BC Assessment and oversee management in the conduct of the organization's business. In carrying out these duties, the Board has a role in policy-making, strategic planning processes and performance monitoring. The Board also has exclusive jurisdiction to regulate the valuation rates of certain properties in the province. *Figure 2* shows the committee structures and membership for the Board of Directors. The Board of Directors is guided by the principles included in the provincial government's *Best Practice Guidelines: BC Governance and Disclosure Guidelines for Governing Boards of Public Sector Organizations*. Further information regarding BC Assessment's Governance can be found on our website.

Executive Management Team

Responsibility for day-to-day management of BC Assessment is delegated to the President and CEO, who leads BC Assessment in achieving the corporate goals and priorities set by the Board, sets standards for organizational conduct and recommends new initiatives to the Board. The Executive Management Team at BC Assessment has seven members:

Connie Fair
President and Chief Executive Officer
Peter Bretherton
Vice President, Field Operations
David Highfield
Vice President, Field Operations
Andy Hoggarth
Vice President Finance and Executive Financial Officer
John Madden
Vice President, Human Resources
Harry Mercer
Vice President, Business and Customer Services
Andy Robinson
Vice President, Policy and Legal Services

Responsibilities of the Executive Management Team may be found online.

FIGURE 2: BOARD OF DIRECTORS MEMBERSHIP AND COMMITTEE STRUCTURE

BOARD OF DIRECTORS	**Mandate:** The Board has the general duty to guide the corporation's strategic direction and oversee management in the conduct of the business of the corporation. The Board sets the standards for BC Assessment's organizational conduct and acts as the guardian of corporate values.	**Chair:** Judy Rogers	**Members:** Richard Taylor (Vice Chair), Janet Heino, Doug Morneau, Allen Tozer, Shawn McLaughlin, John Starke, Ernest Jack, Ben Vanderhorst, Josh Smienk
AUDIT & RISK MANAGEMENT COMMITTEE	**Purpose:** The Audit & Risk Management Committee assists the Board in fulfilling its obligations and oversight responsibilities relating to the audit process, financial reporting, the system of corporate controls and enterprise risk management.	**Chair:** Richard Taylor	**Members:** Janet Heino, Ben Vanderhorst, Judy Rogers
GOVERNANCE COMMITTEE	**Purpose:** The Governance Committee is responsible for ensuring that BC Assessment and its Board develop and implement an effective approach to corporate governance. This will enable the business and affairs of the organization to be carried out, directed and managed with the objective of ensuring compliance with governance practices and sound ethical principles.	**Chair:** Judy Rogers	**Members:** Josh Smienk, Ernest Jack, Shawn McLaughlin
HUMAN RESOURCE & COMPENSATION COMMITTEE	**Purpose:** The Human Resource & Compensation Committee assists the Board in fulfilling its obligations relating to human resource and compensation issues. The committee maintains a focus on the performance development of the President and CEO and on the key strategic human resource priorities.	**Chair:** Allen Tozer	**Members:** John Starke, Doug Morneau, Judy Rogers

The following section gives an overview of the external and internal strategic issues facing BC Assessment, providing information on the operating environment, opportunities, risks and organizational capacity.

Market Conditions

Growth in the number and value of properties comprising the assessment roll continues to challenge our organizational capacity to deliver quality assessment services. As illustrated in *Figure 3*, annual increases in the number of new properties (folios) that require assessment services display a steady upward trend, and more than 14,000 new folios were added for the 2012 Assessment Roll. For 2012, the assessment roll value increased by almost $64 million from 2011, and the value of the assessment roll now exceeds $1.1 trillion (*Figure 4*).

The assessment values reported to taxing authorities and property owners are based primarily on real estate values. Significant changes in the economy tend to be reflected in both the level of new construction and the real estate market. For example, the value of general non-market change (new construction/rezoning) for the 2012 roll was $14.69 billion, remaining fairly stable with the levels seen for the 2011 roll (*Figure 5*). When property values change rapidly, as they have in the past few years, maintaining a stable and predictable tax base becomes more difficult. This creates uncertainty for financial planning by local governments.

Real estate market fluctuations of the past few years may also make it more difficult for customers to trust property assessments. The reduction in appeal rates since 2006 (*Figure 6*) came as a result of our significant efforts to be more proactive in customer communications and to provide easier access to assessment information. In 2009, the appeal rates were further reduced by the stabilizing effect of Bill 45 (*Economic Incentive and Stabilization Statutes Amendment Act*), which provided for special valuation rules for the purpose of the 2009 tax year only. Appeal rates for the 2012 Assessment Roll will be reported in the *2011 Annual Service Plan Report*, to be published in May 2012.

Customer Expectations

BC Assessment's various customer groups expect high-quality products and services, and a uniform and accurate assessment roll. Customers also increasingly expect a choice of options as to how and when they access products, services and information. A high standard of customer service is critical to our success. We regularly survey our customer groups in order to measure their satisfaction, and work with our customers through a variety of processes to identify methods for improving service. We have posted the results of our 2011 customer surveys for residential, non-residential, local government, First Nations and provincial government customers.

FIGURE 3: NUMBER OF FOLIOS IN THE ASSESSMENT ROLL – 2001 TO 2012

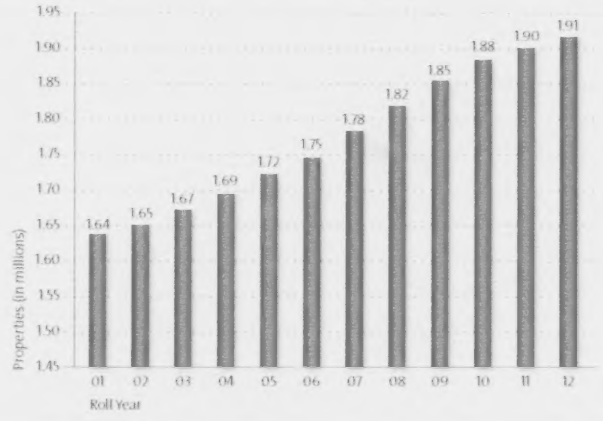


FIGURE 4: VALUE OF THE ASSESSMENT ROLL – 2001 TO 2012

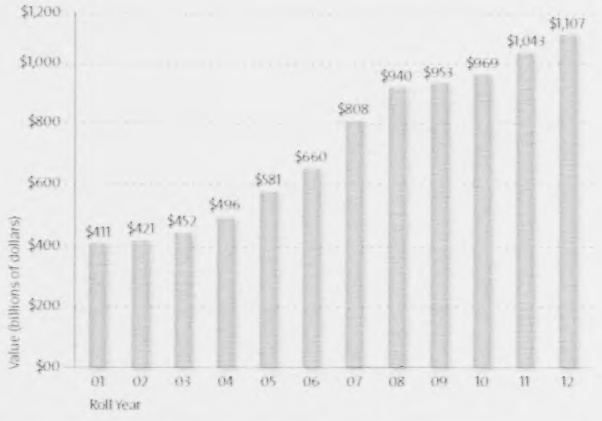
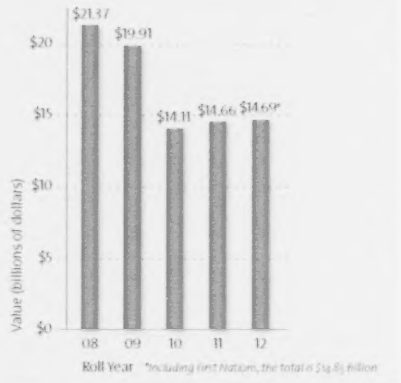


FIGURE 5: VALUE OF NON-MARKET CHANGE – 2008 TO 2012



Duane, Deputy Assessor; Alyce, Office Supervisor

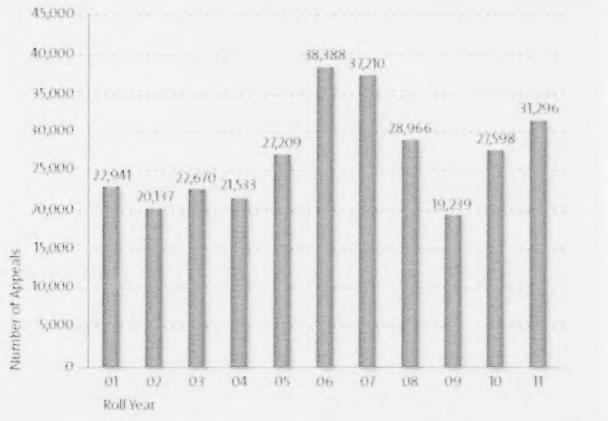
Technology

Technological innovation continues to impact BC Assessment, shaping both the expectations of our customers and the ways we deliver services. The number and scale of projects required to develop and maintain assessment technology continue to grow. While these new technologies will enable BC Assessment to realize efficiencies and improve services, they also pose financial, process and human resource challenges. In addition, varying degrees of technical capability across customer groups challenge our ability to improve uniformity and lower costs in our products and services. In response, BC Assessment has implemented new planning, governance and project management processes, to ensure smooth transitions and successful adaptation of new technologies that support its strategic priorities.

BC Assessment has developed an information management/information technology plan that places a focus on four major strategic thrusts:

- Web portals, leading to full self-service capability
- Two-way data exchange, leading to real time data exchange capabilities with all clients and stakeholders
- Systems, leading to information systems that are more flexible and adaptive to the business, such as field data collection and the Desktop Review program
- Collaboration and communication, leading to a fully collaborative work environment.

FIGURE 6: APPEAL RATES – 2001 TO 2011



Data Quality

Data quality is at the heart of BC Assessment's ability to create uniform assessments that can be relied on to provide a stable tax base across the province. Feedback from the Taxing Jurisdiction Advisory Committee and our customer surveys has indicated that customers place a high priority on quality data. To meet these customer expectations, over 100 quality enhancement projects were undertaken in 2011. Ensuring that BC Assessment meets customer expectations for data quality remains a challenge in the face of static staffing levels and large increases in both the number of folios and the overall value of the assessment roll each year.

Finances

BC Assessment is funded primarily through property tax levies administered by the taxing authorities – budgeted to be $79 million in 2012. In addition, BC Assessment receives approximately $5 million in revenue each year from a number of other sources, including contracts with First Nations, payments in lieu of taxes and data access services. The latter includes provision of bulk electronic assessment roll, sales and residential inventory data; custom reports; professional consulting services; and enhanced data provision with BC OnLine and private sector data agents. Revenue from all these non-tax sources helps reduce the levy paid by property owners.

The organization collects its revenues from taxing authorities in July of each year. As such, BC Assessment borrows funds from the provincial government to finance operations and capital expenditures during the first half of the year and repays its debt in full by August of each year. The Minister of Finance acts as the fiscal agent of BC Assessment.

The Board of Directors approves the annual operating and capital budget. The annual levy is approved by the Board following review and agreement from the provincial Cabinet. BC Assessment manages the increasing financial pressures resulting from folio growth, continuous improvement of customer service levels and the fiscal environment by encouraging and investing in innovation to improve workforce productivity, and by using risk-based operating and resource allocation methodologies.

People

People are BC Assessment's key resource; the organization relies on the specialized knowledge and skills of its staff to deliver its core business and move toward its vision. BC Assessment is facing a range of workforce challenges:

- Knowledge transfer and succession planning for critical staff leaving the organization
- Forecast for increased competition for skilled and professional staff in the future job market
- Increasing staff workloads resulting from folio growth, increased regulatory reporting and customer expectations, greater complexity of issues, and new processes and business functions designed to improve accountability and transparency.

In response to these issues, we are creating a multi-year corporate people strategy, developing and implementing a succession plan, building a stronger employment brand to enhance our recruiting efforts, offering a multi-year appraisal apprentice program and moving forward on implementing more flexible work options for our employees.

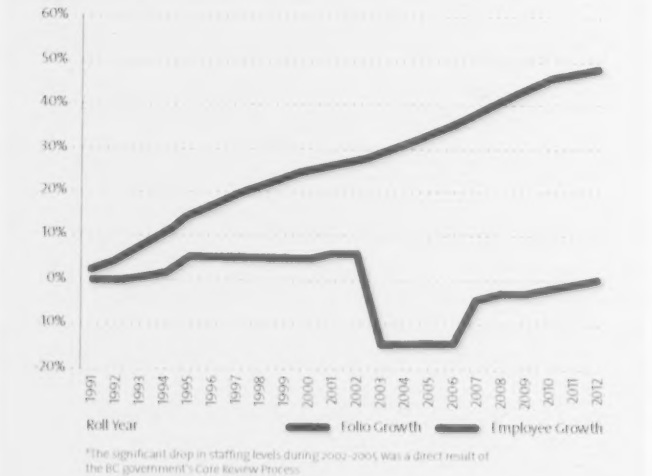
Organizational Capacity

Portfolio growth in terms of the number and value of properties continues to increase workloads within BC Assessment. The folio per employee ratio in 1990 was 1,979:1 compared with a ratio of 2,936:1 in 2011, representing an increase of 48%. *Figure 7* illustrates the folio growth and the relative decrease in the number of employees since 1990. At the same time, BC Assessment's revenues from new construction and data sales are constrained, and we are operating within a broader government environment that requires fiscal restraint and enhanced efficiency. We are working to continuously improve our systems, tools and processes to meet our mandate for an assessment roll that is uniform and accurate.

Continuing in 2012, we have a strategic business transformational priority to "reinvent for capacity" and will look to leverage technology and review our business processes, proactively seeking innovative solutions that address our capacity challenges.

FIGURE 7: BC ASSESSMENT'S PRODUCTIVITY – 1991 TO 2012

ANNUAL GROWTH* (1990 BASE YEAR)



*The significant drop in staffing levels during 2002–2005 was a direct result of the BC government's Core Review Process.

Strategic Risks and Opportunities

BC Assessment identifies and assesses risks and opportunities through our annual strategic and business planning process to strengthen organizational performance. We are enhancing our enterprise risk management program to ensure our focus and resources are directed toward the areas that are important to our success. Our key risks, opportunities and associated actions are summarized in *Table 3*.

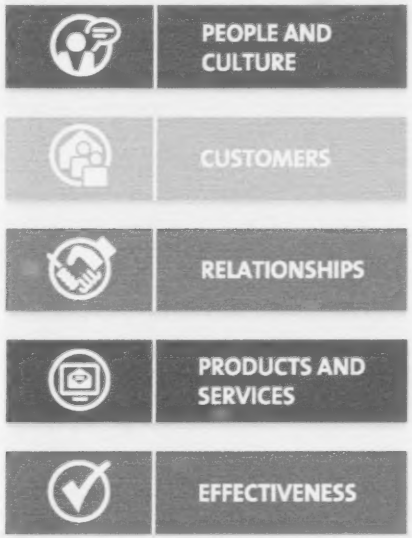
Jenelle, Appraiser

TABLE 3: SUMMARY OF KEY RISKS AND OPPORTUNITIES

OPPORTUNITY	RESPONSE
Continue business process re-engineering to improve efficiency of financial processes	· Implement the integrated enterprise resource planning (ERP) system · Improve business process efficiency, increase ease of user access and provide enhanced analytical functionality
Create additional enhancements to customer service experiences	· Incorporate feedback from customer satisfaction surveys into service delivery · Initiate a regular maintenance program in assessment-mapping coverage · Increase transparency and accessibility of assessment information
Increase emphasis on project management and change management disciplines	· Employ consistent, corporate methodology for the selection, prioritization and management of strategic projects · Continuously improve and refine project management processes
Advance our employee engagement initiative to attract and retain staff while enhancing service levels	· Increase staff input and involvement in operational decisions to enhance commitment to organizational results · Increase opportunities for individual growth and development
Improve access to timely and accurate financial and management information to support effective decision making	· Continue the evolution of the management information system
Leverage and enhance partnerships for information exchange and cost sharing	· Explore partnerships with local governments for streamlined data exchange, and with mapping partners for enhanced data and cost sharing
RISK	**RESPONSE**
Knowledge transfer and succession planning for critical and skilled employees	· Continue work on effective and timely recruitment of skilled staff · Develop and implement training resources targeting specific skills and positions · Allocate additional resources for employee training and development, organizational development, robust knowledge transfer and support for the appraisal apprenticeship model
Job market competition may result in difficulty recruiting staff in specific positions and locations	· Continue to build BC Assessment brand awareness with business schools through enhanced use of YouTube career videos, recruitment blogs and social media · Develop a long-term people strategy that will serve as a road map for our priorities and investments in our people over the next few years, while delivering improvements to the quality of our people practices in key areas such as compensation, recruiting practices, performance management and leadership development
BC Assessment's property valuation system (value*BC*) may not meet changing business needs	· Continue enhancements to value*BC* and supporting services (Assessment Link*BC*) through regular releases · Redevelop the next generation of property valuation system software and related technologies
Outdated property assessment inventory may result in a loss of confidence in our assessments	· Develop a new reassessment framework to objectively determine where to deploy limited resources for the greatest positive impact · Continue reassessment of properties without the need for on-site inspections by using imagery technology. · Continue inventory improvement projects in specific property types
Changes in provincial government policies and directions may adversely impact BC Assessment's funding, tax rates and salaries	· Strengthen the relationship with the provincial government to be better informed about potential policy changes

This section provides an overview of our strategic goals and supporting strategies, as well as the associated performance measures and targets by which we will measure our success.

FIGURE 8: BC ASSESSMENT'S GOALS



Corporate Goals and Strategies

The success of BC Assessment depends on our people, as well as our ability to provide high-quality service to customers and to collaborate with partners. The efficiency with which we deliver our core products and services is also critical in maintaining value to the public. Our five goals (*Figure 8*) reflect this balanced approach to achieving the vision of BC Assessment. Details on what these five goals mean to the organization may be found in *Table 4*.

Supporting each of these five goals are strategies that more closely define how the work of the organization will move forward. These strategies are listed in *Table 4*, along with the associated performance measures.

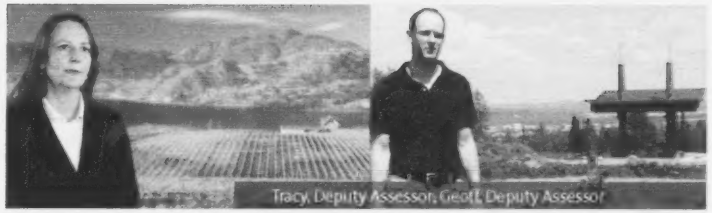
Performance Measures

As part of our strategic planning program, we analyzed our strategic issues, risks and opportunities. From this analysis, we developed an ambitious and balanced strategy with "stretch" performance targets in support of our five corporate goals.

The performance measures reported in the service plan and annual service plan report are supplemented by additional performance measures that are tracked internally to monitor corporate performance. BC Assessment regularly reviews these measures and targets, and uses benchmarking as a key part of our performance management program.

Our measures and targets are consistent with the *Performance Reporting Principles for the British Columbia Public Sector*.

Table 4 summarizes the performance measures and targets related to our corporate goals and strategies. The complete set of 2011 actual results that demonstrate our progress against the service plan performance targets will be reported in the *2011 Annual Service Plan Report*, to be published in May 2012. Additional information on our performance measures, targets and supporting data may be found in *Appendix A: Corporate Performance Measure Details*.



Tracy, Deputy Assessor; Geoff, Deputy Assessor

TABLE 4: BC ASSESSMENT'S GOALS, STRATEGIES, PERFORMANCE MEASURES AND TARGETS

GOALS	STRATEGIES	PERFORMANCE MEASURES	2011 ACTUAL	2012 TARGET	2013 TARGET	2014 TARGET
1. People and Culture Our people are skilled and inspired and committed to our vision	Retain, attract and develop highly skilled and engaged people	PM.1: Level of employee engagement	TBD	64	65	66
2. Customers Our customers have trust and confidence that their needs will be anticipated and met with care and professionalism	Consistently deliver services that anticipate and meet the needs of our customers	PM.2: Percentage of customers satisfied or very satisfied with service				
		· Residential/non-residential	82.6%	≥ 85.0%	≥ 85.0%	≥ 85.0%
		· Local government/First Nations	97.0%	Biennial survey	≥ 95.0%	Biennial survey
3. Relationships The provincial government, stakeholders and partners are actively engaged and collaborating with us to provide effective assessments	Continue the trusted business relationship with the provincial government to support our mutual goal of excellence in delivering assessment services	PM.3: Percentage of customers satisfied or very satisfied with service				
	Develop and enhance strong partnerships and alliances with our stakeholders and partners that promote trust and mutual benefits	· Provincial government	98.5%	Biennial survey	≥ 95%	Biennial survey
4. Products and Services Our customers, stakeholders and partners receive timely, accurate and reliable products and services	Ensure uniformity and quality in assessment information	PM.4: Percentage of assessments accepted without appeal	98.0% Target[1]	≥ 98.0%	≥ 98.0%	≥ 98.0%
	Provide convenient, innovative ways to access and exchange information	PM.5: Assessment to Sales Ratio (ASR)				
		· Residential	98.1%	97-100%	97-100%	97-100%
		· Non-residential	96.8%	95-100%	95-100%	95-100%
		PM.6: Coefficient of Dispersion (COD)				
		· Urban	5.9%	< 10.0%	< 10.0%	< 10.0%
		· Rural	7.6%	< 15.0%	< 15.0%	< 15.0%
5. Effectiveness Our business is conducted in an effective, efficient and financially sustainable manner	Develop innovative, risk-based practices to deliver efficient and effective business operations	PM.7: Assessment roll stability	0.32%[2]	≤ 0.37% of 1%	≤ 0.37% of 1%	≤ 0.37% of 1%
		PM.8: Cost per property for assessment services – net	$40.09[3]	$41.42	$42.29	$43.09
		PM.9: Greenhouse gas emissions (tonnes of CO_2 equivalent)	N/A[4]	592.0	583.0	575.0

[1] 2012 Assessment Roll appeal rates will be available in April 2012 and will be reported in the *2011 Annual Service Plan Report*.

[2] Actual results for the 2011 Roll Stability measure will be available in April 2012 and will be reported in the *2011 Annual Service Plan Report*.

[3] The year over year increases in cost per property are due to increases in expenditures linked to the growth in the overall number of folios added to the assessment roll each year. The 2011 cost per property is based on preliminary results as of January 13, 2012. The final value will be available in April 2012 and will be reported in the *2011 Annual Service Plan Report*.

[4] The actual results for the 2011 greenhouse gas emissions will be available in March 2012 and will be reported in the *2011 Annual Service Plan Report*.

The corporate governance framework is also defined in the *2012 Government's Letter of Expectations* between the Minister responsible for BC Assessment – the Honourable Ida Chong, Minister of Community, Sport and Cultural Development – acting as a representative of the Shareholder and the Board Chair. The letter specifies a common understanding between the Shareholder and the Board of Directors on responsibilities, accountabilities, key governance issues, core services, public policy issues, strategic priorities and performance expectations for BC Assessment. Excerpts of the strategic priorities and performance expectations are given in *Table 5*.

TABLE 5: *2012 GOVERNMENT'S LETTER OF EXPECTATIONS* AND BC ASSESSMENT'S RELEVANT ACTIONS

SPECIFIC GOVERNMENT DIRECTIONS	BC ASSESSMENT ACTIONS
Work closely with the Ministry on legislative and regulatory initiatives and future projects as required by the Minister.	BC Assessment is in close contact with the Ministry and provides policy advice and analysis as requested on Ministry priorities related to assessment issues.
Participate in any review undertaken of municipal government property taxation as it relates to property assessment.	BC Assessment will participate in any review undertaken of municipal government property taxation as it relates to property assessment.
Continue to work with the Ministry to improve the Property Assessment Review Panel (PARP) operations through business process improvements, incorporation of customer feedback and improved communications.	BC Assessment has identified priority action items for enhancing the 2012 PARP process from the results of the 2011 PARP post-mortem meeting. Initiatives include improvements to the web-based calendar, development of more specialized panels and a pilot project on expanded teleconference hearing capability in 2012. Analysis of the viability of hearings by videoconference In future years is also under way.
Consider options to align with the province's open data initiative.	Enhancements to e-value*BC*, released with the 2012 Assessment Roll and featured on BC Assessment's public website, include removal of the PIN requirement to view additional information, removal of limits on how many comparables may be viewed, and year-round provision of information that was previously available only during the appeal period. These changes enhance our customer service and demonstrate our support for the provincial government's open data initiative.
Comply with Government's requirements to be carbon neutral under the *Greenhouse Gas Reduction Targets Act*, including: · Accurately defining, measuring, reporting on and verifying the greenhouse gas (GHG) emissions from the corporation's operations · Implementing aggressive measures to reduce those emissions and reporting on these reduction measures and reduction plans · Offsetting any remaining emissions through investments in the Pacific Carbon Trust, which will invest in greenhouse gas reduction projects outside of the corporation's scope of operations.	BC Assessment will report its annual emissions, take action to reduce emissions and purchase offsets to neutralize any remaining emissions that are not reduced. BC Assessment has worked with Shared Services BC to implement "SmartTool," which provides standardized tools for measuring and reporting on the production of GHG emissions for the provincial government and broader public sector organizations. BC Assessment has entered consumption data for facilities, fleet, and paper usage into SmartTool and set GHG reduction targets for 2012–2014. Green teams in each BC Assessment office, and corporate initiatives such as the move away from paper-based processes, office consolidations and investment in energy-efficient systems and technologies, support the ability to meet these targets.

SUMMARY FINANCIAL OUTLOOK

The financial outlook has been prepared in accordance with current Public Sector Accounting Board (PSAB) standards. *Table 6* provides a summary of the 2010 financial results as reported in the *2010 Annual Service Plan Report* adjusted to PSAB standards, the financial forecast for 2011, the financial outlook for 2012–2014 and related notes.

TABLE 6: BC ASSESSMENT'S SUMMARY FINANCIAL OUTLOOK

($ IN 000'S)	2010 ACTUAL	2011 FORECAST	2012 BUDGET	2013 PLAN	2014 PLAN
REVENUE					
Tax levies (Note 2)	$ 75,785	$ 76,884	$ 79,064	$ 81,593	$ 84,022
Other (Note 3)	5,179	5,004	4,788	4,664	4,555
Investment	107	237	240	240	240
Gain on disposal of capital assets	27	91	0	0	0
Total	$ 81,098	$ 82,216	$ 84,092	$ 86,497	$ 88,817
OPERATING EXPEDITURES (NOTE 4)					
Salaries and benefits	$ 52,228	$ 52,884	$ 53,545	$ 54,475	$ 55,978
Other employee expenses	2,068	2,154	2,357	2,348	2,459
Office premises	7,392	6,196	6,582	6,707	6,836
Information and communication technology	5,486	5,577	6,210	6,937	7,245
Assessment appeal (Note 5)	3,423	3,924	4,158	4,288	4,378
Assessment notice printing and postage	1,635	1,632	1,668	1,744	1,804
Corporate and office	2,069	2,654	2,694	2,707	2,770
Travel	1,442	1,482	1,577	1,592	1,606
Amortization	4,376	4,488	5,301	5,698	5,739
Total	$ 80,119	$ 80,991	$ 84,092	$ 86,497	$ 88,817
NET INCOME	$ 979	$ 1,225	$ 0	$ 0	$ 0
CAPITAL INVESTMENT (NOTE 6)					
Information technology	$ 3,031	$ 4,152	$ 2,196	$ 3,406	$ 3,461
Other (tenant improvements, vehicles, furniture)	3,742	337	2,873	1,044	1,052
Total	$ 6,773	$ 4,489	$ 5,069	$ 4,450	$ 4,513
EQUITY BALANCES, END OF YEAR (NOTE 7)					
Equity in capital assets	$ 15,707	$ 15,708	$ 15,476	$ 14,228	$ 13,001
Equity from operations - appropriated	5,500	6,000	6,500	7,000	7,500
Equity from operations - unappropriated	5,506	6,230	5,962	6,710	7,437
Total	$ 26,713	$ 27,938	$ 27,938	$ 27,938	$ 27,938
Total Debt	$ 0	$ 0	$ 0	$ 0	$ 0

Financial Outlook Assumption Notes:

1. BCA's operations are subject to a range of risks and uncertainties. As a result, actual results may differ materially from the future-looking information provided in this plan. The forecast, budget and plan information presented in this financial outlook is for business planning purposes and may not be appropriate for other purposes.

2. Tax levy income is primarily derived from two sources: new construction activity in the province and rate increases. Growth in new construction is expected to be stable over the planning period at approximately 20,000 new property folios per year. Tax levy rates are expected to be 1% in 2012, 1.5% in 2013 and 1.4% in 2014. Rate increases are subject to provincial Cabinet approval.

3. Other revenue includes income from contracts with First Nations, payments in lieu of taxes, data access services and other miscellaneous items.

4. Expenditures include estimated inflationary increases and the funding of planned corporate initiatives.

5. BC Assessment is required by legislation to cover the operating costs of the Property Assessment Review Panels (PARP) and the Property Assessment Appeal Board (PAAB). PARP and PAAB are administered by the Ministry of Community, Sport and Cultural Development and are independent of BC Assessment.

6. The capital expenditure plan reflects a reinvestment in information management and technology systems, facilities, and other assets necessary to ensure that the business and strategic objectives can be met.

7. The Board of Directors of BC Assessment established that funding for significant non-recurring expenditures will be provided from accumulated equity from operations. The Board had appropriated $1 million each year since 2005 to help fund the planned replacement of valueBC in 2019. Beginning in 2010, this amount was reduced to $500,000 per year. Appropriated amounts have been classified as a component of equity.

8. Actual audited financial results are provided in the annual service plan report.

APPENDIX A: CORPORATE PERFORMANCE MEASURE DETAILS

Most of the appraisal information used in BC Assessment's performance measures is collected throughout the year by professional appraisal staff through a variety of methods (such as property inspections) and from a number of sources (municipalities, regional districts, real estate boards, the Land Title and Survey Authority of British Columbia and individual property owners). In some cases, the measures adopted are international standards. BC Assessment consistently conducts regular and extensive surveys with its various customer groups and relies on third-party commercial survey companies that employ professional standards in ensuring the accuracy and credibility of the survey information.

Our performance targets specify the results to be achieved over a three-year period. We review the targets annually in consideration of changing conditions, such as availability of skilled staff, financial capacity and technological needs. While the targets are considered a "stretch" and will challenge the organization, there is every expectation that they are achievable.

To improve the comparability and quality of our performance measures, we use benchmarks as a key part of our performance management program. Benchmarking permits comparisons with other jurisdictions that give us confidence that our property assessment process provides high-quality, uniform assessments and that we are a well-run Crown corporation. In support of our benchmarking objectives, we are a founding member of the Canadian Property Assessment Benchmarking Network, established to share information between assessment jurisdictions across the country. Results from some of our benchmarking activities are regularly included in our annual service plan report.

The following information provides more detail on how the performance measures relate to our goals, and why these measures and targets were selected. Progress on our measures from the *2012–2014 Service Plan* will be reported in the *2011 Annual Service Plan Report*.

Goal 1: People and Culture

Performance Measure 1:
Level of employee engagement

Research suggests that successful employee engagement is the foundation for a workplace that enhances satisfaction and commitment, and creates an environment where people want to come to work. Engaged employees contribute to higher levels of customer satisfaction, trust and confidence in what an organization does.

Employee engagement is measured through an annual employee engagement survey that gauges employee perceptions on motivation, work capacity and capability, leadership, and alignment with the organization's vision, mission and goals. The target is an average score (not a percentage) that expresses all responses to a series of survey questions. To calculate average scores, a two-step process is employed. First, the five-point scale is converted to points, and second, all of the points are added up and divided by the number of people in the group. This calculation gives the average score. The survey is conducted by an independent organization, and only those results with a confidence level of 95% are reported. The average scores from the employee engagement survey allow comparisons within and between departments and organizations. As an example, in 2009, BC Assessment began using the same employee engagement survey approach as the provincial government, to permit benchmarking against the government's annual engagement score results.

In spring 2011, BC Assessment management determined that the previous target of 68 for 2011 was highly unlikely to be realized. The *2010–2012 Service Plan* had set a target of 65 for 2010, but the actual result was 60. This below-target result was primarily driven by a decrease of 6 points in employee satisfaction with pay and benefits as a result of a two-year wage freeze. Management believes that a stretch expectation for 2011 is 62. As such, the targets for 2012 to 2014 have been established as 64, 66 and 67, respectively.

Elisa, Appraisal Assistant, Jason, Deputy Assessor

Goal 2: Customers, and Goal 3: Relationships

BC Assessment is a customer-driven organization. BC Assessment aims to meet its customer, stakeholder and Shareholder (the provincial government) needs as fully as possible while operating within its given mandate and financial capacity.

Performance Measures 2 and 3: Percentage of customers satisfied or very satisfied with service – residential/non-residential, local government/First Nations and provincial government

We regularly review customer feedback to identify areas where we can improve. Targets are based on past performance, customer needs assessments and key improvement strategies to be undertaken. The surveys for our residential, non-residential, local government and First Nations customer groups measure progress on our strategic goal 2. The provincial government survey is focused on measuring our success on goal 3.

Surveys have an inherent margin of error. The surveys conducted in 2011 have a margin of error ranging from 2.3% for the residential survey, to 13.3% for the First Nations survey:

- Residential (2011): ± 2.3% with a 95% confidence level
- Non-residential (2011): ± 2.9% with a 95% confidence level
- Local government (2011): ± 5.2% with a 95% confidence level
- First Nations (2011): ± 13.3% with a 95% confidence level
- Provincial government (2011): ± 10.2% with a 95% confidence level.

It is important to note that the margin of error will increase as the number of respondents providing a usable response declines.

In 2008, at the request of the local government, First Nations and provincial government customer groups, we implemented a biennial survey program to measure their satisfaction with our services. Our next survey of these customer groups will be in 2013. Residential and non-residential property groups continue to be surveyed annually.

A customer service composite index, based on 10 core survey questions, was developed to support these measures. The questions used for the composite scores address our customer service commitment to be reliable, accessible, uniform and respectful. The responses are drawn from customers who have had direct contact with BC Assessment in the past year, using a series of questions with a four-point scale where "1" is strongly disagree and "4" is strongly agree. The results reflect a weighted average based on the number of respondents.

For two sets of customer groups, BC Assessment reports combined results: residential property owner responses are combined with responses from non-residential property owners, and local government responses are combined with those from First Nations. For ease of presentation, survey results are blended into one number for each of the two groupings, but for the purpose of internal performance reporting, BC Assessment continues to track the performance measures separately for individual customer groups. The provincial government results are not blended with any other group. The results of our 2011 customer surveys may be found online.

Goal 4: Products and Services

Data quality and product and service innovation are at the heart of BC Assessment's ability to meet changing customer, stakeholder and partner needs and expectations.

Performance Measure 4: Percentage of assessments accepted without appeal

BC Assessment interprets high acceptance of assessments by both residential and non-residential property owners as a validation of the quality, accuracy and uniformity of assessments. Property owners who do not agree with the estimate of their property's market value or exemption status, or who believe that their property was improperly classified, can challenge the assessment. The Ministry of Community, Sport and Cultural Development is responsible for administering the independent Property Assessment Review Panel (PARP) process between February 1 and March 15 each year. The number of complaints (appeals) to the PARPs gives a useful measure of public acceptance.

Property owners are encouraged to contact BC Assessment staff following the receipt of their annual assessment notices in January of each year if they have concerns or questions. For unresolved issues, customers can register an appeal with BC Assessment by January 31 and request a formal hearing by an independent review panel. A "Notice of Hearing" will be issued and a meeting with the PARP will be scheduled for the property owner. Following the hearings and prior to April 7 each year, BC Assessment is required to send Notices of Decision to property owners, indicating what the panel's decision was and whether the complaint was successful or unsuccessful. Data quality is maintained through internal controls including a review and audit of the complaint data and comparison with historical trends and current market movement to ensure the data's accuracy.

Historically, formal complaints have been low, usually fewer than 2% of all property owners. The actual 2011 results (for the 2012 Assessment Roll) for this performance measure will not be available until April 2012, and are thus not provided in the *2012–2014 Service Plan*. Appeal rates for the 2011 Assessment Roll will be included in the *2011 Annual Service Plan Report*.

Performance Measure 5: Assessment to Sales Ratio (ASR) – residential and non-residential

The ASR is a common roll quality measure used by the International Association of Assessing Officers (IAAO). The ASR measures how closely assessments mirror a property's actual selling price. BC Assessment measures the ASR for properties according to internationally recognized standards. The ASR is calculated by dividing the assessed value (as determined by BC Assessment) of a property that has sold by its selling price and expressing the result as a percentage. For example, if a property is assessed with a value of $243,000 and it sold for $250,000, the ASR would be 97.2%. In short, the ASR measures how accurately BC Assessment appraises property at market value. The IAAO has set a standard for a median ASR of 90-110% for an acceptable level of assessment achievement. BC Assessment's targets of 97-100% for residential properties and 95-100% for non-residential properties are far more challenging targets than the international standard.

BC Assessment's statistics are based on all available single-family residential arm's length sales for the two quarters surrounding BC Assessment's valuation date of July 1. In regions with significant market movement over the six-month period, the dispersion will be overstated. For non-residential sales, data are based on sales occurring throughout the year.

The actual 2011 (2012 Assessment Roll) ASR results in the *2012–2014 Service Plan* are based on the 2012 Completed Roll. The 2012 results that will be included in the *2011 Annual Service Plan Report* will be based on the 2012 Revised Roll, and may differ slightly from the 2012 Completed Roll results.

Harry, VP, Business and Customer Services

Performance Measure 6: Coefficient of Dispersion (COD) – urban and rural

The COD measures the quality of assessments by calculating the dispersion, or spread, of all the ASRs around the median ASR. The COD is a measure of appraisal uniformity. A more accurate portfolio of assessments would be indicated by a lower COD percentage. BC Assessment also measures the COD for properties located in both urban and rural areas, according to internationally recognized standards.

The COD standards set by the IAAO for single-family residential properties are 5-10% for homogeneous (urban) regions and 5-15% for heterogeneous (rural) regions. BC Assessment has set targets of <10% and <15%, respectively.

To calculate the COD, add together the differences between each ASR in the group and the median ASR. The average difference is the sum of these numbers divided by the median and expressed as a percentage. An example calculation is presented in *Table 7*.

The actual 2011 (2012 Assessment Roll) COD results in the *2012–2014 Service Plan* are based on the 2012 Completed Roll. The 2012 results that will be included in the *2011 Annual Service Plan Report* will be based on the 2012 Revised Roll, and may differ slightly from the 2012 Completed Roll results.

TABLE 7: EXAMPLE CALCULATION OF COEFFICIENT OF DISPERSION

USING 97.5% AS THE MEDIAN

Assessment to Sales Ratio (ASR)	Deviation from Median
95.5%	2.0
96.7%	0.8
97.5%	0.0
98.7%	1.2
99.2%	1.7
Total Deviation	5.7
Average Deviation	1.14
Coefficient of Dispersion	= 1.14 ÷ 97.5% = 1.17

Goal 5: Effectiveness

BC Assessment is committed to improving effectiveness while adhering to sound environmental practices. Continued investment in new technologies and systems will enable BC Assessment to contribute to a stable tax base and provide innovative assessment solutions to customers, while continuing to limit increases in the costs associated with property assessment services.

Performance Measure 7: Assessment roll stability

In any given year, property status can change, and new properties may be created while others are deleted. BC Assessment annually measures the stability of the assessment roll by analyzing the number of additions or deletions made to the roll. Roll stability is a critical issue for local governments, which rely almost exclusively on property taxes to fund services to their taxpayers. The objective of this measure is to minimize tax losses to the taxing jurisdictions by creating a stable, dependable assessment roll. This performance measure is accepted by BC Assessment and throughout the taxing jurisdictions as a good measure of the stability of the assessment roll.

This performance measure examines taxes refunded as a result of a supplementary roll, which are changes to the roll after the annual assessment roll is officially closed. Supplementary changes can be due to mistakes in information or to property values that are revised after a property is appealed to a PARP or the PAAB. Although value changes to the roll can be negative or positive, only the refunds are considered in this measure, because refunds reduce the amount of money that municipalities have available to them. The measure considers 19 months of information for one year in arrears. For example, the 2011 value measures the 2010 roll stability by examining taxes refunded owing to supplementary rolls issued between May 1, 2010 and December 31, 2011. The 2011 value will be reported in the *2011 Annual Service Plan Report*.

Performance Measure 8: Average cost per property for assessment services

This performance measure reflects BC Assessment's commitment to keeping costs for assessment services to the taxpayer as low as possible while still meeting increased service demands in a progressively more complex assessment environment.

The targets for 2012 to 2014 have been set using service plan forecasts that take into consideration projected new construction and development, and assumptions regarding changes in revenues and expenditures. The targets reflect a commitment by BC Assessment to increasing its internal efficiencies.

The cost per property for assessment services funded from the levy has been calculated by taking total expenditures for the year, less revenues that are not categorized as "tax levies," "payments in lieu of taxes" or "First Nations revenue" and dividing by the number of properties for the revised roll produced for the following year. BC Assessment maintains appropriate internal controls and will continue reporting regularly to the Board of Directors and to the Office of the Comptroller General.

Performance Measure 9: Greenhouse gas emissions

The Province of British Columbia has committed to taking action on climate change by promoting practices that reduce greenhouse gas (GHG) emissions and establishing the *Greenhouse Gas Reduction Targets Act*. The act mandates that the province reduce total GHG emissions by 33% below 2007 levels by 2020, and by 80% below 2007 levels by 2050. Starting with calendar year 2010, BC Assessment is required to report its annual emissions, take action to reduce emissions and purchase offsets to neutralize any remaining emissions that are not reduced.

BC Assessment has worked with Shared Services BC to implement "SmartTool," which provides standardized tools for measuring and reporting on the production of GHG emissions for the provincial government and broader public sector organizations.

BC Assessment has entered the 2008 to 2011 consumption data for facilities, fleet and paper usage into SmartTool. The GHG performance targets were initially set in 2010 based on the 2008 and 2009 consumption data, then reviewed and revised in 2011 using the 2008 to 2010 consumption data.

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